



***SPECIFIC INSTRUCTIONS
for completion of the
2018
HOME & COMMUNITY-BASED SERVICES
(HCS) / TEXAS HOME LIVING (TxHmL)
ACCOUNTABILITY REPORT (AR)***

FOR ASSISTANCE WITH:

Completing the report, contact the Rate Analyst for your program. Contact information is on the Rate Analysis web page at <https://rad.hhs.texas.gov/long-term-services-supports/contact-list>

Receipt of the report:

HHSC RAD. Phone: (512) 490-3193, E-mail: costinformation@hhsc.state.tx.us

Report Groups assigned to provider's entity:

HHSC RAD. Phone: (512) 490-3193, E-mail: costinformation@hhsc.state.tx.us

Report Preparers or the list of trained Preparers:

HHSC RAD. Phone: (512) 490-3193, E-mail: costinformation@hhsc.state.tx.us

Adding Contacts or problems with your State of Texas Automated Information Reporting System (STAIRS) Username or Password:

Fairbanks, LLC. Phone: (877) 354-3831, E-mail: info@fairbanksllc.com

SUBJECT: 2017 IDD Rate Enhancement Accountability Report Request - STAIRS

Dear Providers:

This notice contains information on mandatory Rate Enhancement Accountability Reporting for the following programs:

- Home and Community-based Services / Texas Home Living (HCS/TxHmL); and
- Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Conditions (ICF/IID).

The Texas Health and Human Services Commission (HHSC) is implementing a cost report reform initiative for HCS/TxHmL and ICF/IID providers only. Amendments to §355.105(c) for ICF/IID providers and at §355.722(a) for HCS/TxHmL providers, implements the requirement for “even-year” cost reports only beginning with the providers’ 2018 fiscal year cost reports.

HHSC also amended §355.112(h)(2)(B) to implement the requirement for “odd-year” Attendant Compensation Reports for HCS/TxHmL and ICF/IID providers who participate in rate enhancement during those “odd” years.

As a result, HHSC will not collect 2017 cost reports from HCS/TxHmL and ICF/IID providers for their 2017 fiscal years.

HHSC will collect 2017 accountability reports from HCS/TxHmL and ICF/IID providers for their 2017 fiscal years for the time period in which they participated in the attendant compensation rate enhancement. HCS/TxHmL and ICF/IID providers who did not participate in rate enhancement during their 2017 fiscal year are not required to submit an accountability report.

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Welcome to Preparing Accountability Reports in the STATE OF TEXAS AUTOMATED INFORMATION REPORTING SYSTEM (STAIRS)

This is the Texas Health and Human Services Commission (HHSC) Rate Analysis Department (RAD) web-based system for long-term care Medicaid accountability reporting in the State of Texas: STAIRS. The system is in use for all long-term services and support programs that are required to submit cost reports: 24 Hour Residential Child Care (24-RCC) program; the Intermediate Care Facility for an Individual with an Intellectual Disability or Related Condition (ICF/IID) program; the Home and Community-based Services (HCS) and Texas Home Living (TxHmL) waiver programs; the Nursing Facilities (NF), the Primary Home Care (PHC) and Community Living Assistance and Support Services (CLASS) programs (including both CLASS Case Management Agency (CLASS CMA) and Class Direct Service Agency (CLASS DSA) providers) via the CPC (CLASS/PHC) Cost Report; the Day Activity and Health Services (DAHS) program; and the Residential Care (RC). Beginning with the 2016 reporting period, Accountability Reports have been added for all programs that participate in Rate Enhancement.

It is very important that you, as a preparer, read these instructions carefully. Here are some of the major changes for the 2018 Accountability Report:

Login IDs and passwords have not changed from 2016. The provider's designated Primary Entity Contact can access STAIRS via the links given in the e-mail notifying them of their login ID and password. If the provider is new for 2018, the provider's Primary Entity Contact should receive an e-mail with their login information. If the provider's Primary Entity Contact has not received an e-mail with their login information, they should contact costinformation@hhsc.state.tx.us. Preparers can only access STAIRS if they have been designated as the Preparer by the Primary Entity Contact and have received an e-mail notifying them of their login ID and password for STAIRS.

COST REPORT TRAINING

All Texas Health and Human Services Commission (HHSC) sponsored cost report training will be offered via webinar. There will still be separate webinars for new preparers and for those who have taken cost report training in previous years for each program. Each webinar will include both the general and program-specific content for a program.

Upon completion of the appropriate webinar, preparers will be given the appropriate credit to be qualified to submit a cost or accountability report. Attendees of a Cost Report Training webinar will not receive a certificate as HHSC Rate Analysis will track training attendance internally. Additionally, there will be NO Continuing Education Units (CEUs) or Continuing Professional Education (CPEs) credits for completing a cost report training webinar.

In order to be able to submit a 2018 accountability report, a preparer must have attended and received credit for the appropriate 2017 or 2018 Cost Report Training webinar. Preparers without the proper training credit will not be able to access the STAIRS data entry application.

PURPOSE

The purpose of the Accountability Report (AR) is to collect direct care attendant compensation information from providers participating in the Attendant Compensation Rate Enhancement in situations where the provider's standard Medicaid accountability report does not provide adequate information for determining compliance with enhancement spending requirements.

WHO MUST COMPLETE THIS REPORT?

As described in Title 1 of the Texas Administrative Code (TAC) 355.112(h)(2), contracts that were participating in Rate Enhancement may be required to submit an acceptable report in certain circumstances, such as a change of ownership, contract terminations, mid-year withdrawal from the Rate Enhancement, new participants for a partial year or other reason specified by the Health and Human Services Commission (HHSC) Rate Analysis Department. Providers are notified of the requirement to submit this report in an HHSC Rate Analysis letter that specifically requests this report. The only exception to this requirement is if the provider did not provide any billable attendant services to HHSC recipients during the reporting period.

GENERAL INFORMATION

Except where otherwise noted, this report is governed by all rules and instructions pertaining to the completion of your HCS/TxHmL Accountability Report. Refer to:

- Cost Determination Process rules at 1 TAC §§355.101-355.110;
- Attendant Compensation Rate Enhancement rules at 1 TAC §355.112;
- The Texas HCS/TxHmL Program-Specific Rules at 1 TAC §355.722;
- Mandatory Training for the 2017 or 2018 Cost Reports; and
- Specific Instructions for the completion of the 2018 HCS/TxHmL Accountability Report.

In order to properly complete this accountability report, the preparer must:

- Read these instructions;
- First time preparers must attend an Initial Cost Report Training Webinar session and receive credit for the 2017 or 2018 Cost Report Training sponsored by HHSC. Preparers without the proper credit will not be able to access the STAIRS data entry application;
- Returning preparers must have attended and received credit for the 2017 or 2018 Cost Report Training. Preparers without the proper credit will not be able to access the STAIRS data entry application;
- Complete the appropriate 2018 Accountability Report
- Create a comprehensive reconciliation worksheet to serve as a crosswalk between the facility/contracted provider's accounting records and the accountability report; and
- Create worksheets to explain adjustments to year-end balances due to the application of Medicaid accountability reporting rules and instructions.

DUE DATE AND SUBMISSION (1 TAC §355.105(c))

This report is due at HHSC RAD as specified in the HHSC RAD letter requesting the AR.

All attachments and signed and notarized certification pages must be uploaded into STAIRS.

Reports will not be considered “received” until the online report has been finalized and all required supporting documents uploaded. See ***APPENDIX A – Uploading Documents into STAIRS***. Documentation mailed rather than uploaded into the system will not be accepted.

REPORTING PERIOD

The reporting period is generally the period of time during the contracted provider's 2018 fiscal year during which its contract with the Texas Health and Human Services Commission (HHSC) was in effect. The reporting period must not exceed twelve months. The beginning and ending dates are pre-populated. If provider believes the pre-populated dates are incorrect, it is extremely important to call the number shown on the page in STAIRS before continuing with accountability report preparation. Refer to the ***SPECIFIC INSTRUCTIONS, Step 2 (COMBINED ENTITY DATA, GENERAL INFORMATION)*** for additional assistance.

WEBSITE

The HHSC RAD website contains program specific accountability report instructions, cost report training information and materials, payment rates, RAD staff contact information and web links for online training, and classroom-based training registration. Additional information and features are added periodically. We encourage you to visit our website at:

<https://rad.hhs.texas.gov/long-term-services-supports>

FAILURE TO FILE AN ACCEPTABLE REPORT

According to 1 TAC §355.112(h)(4), failure to submit a timely AR, completed in accordance with instructions and rules, by the report due date may result in vendor hold.

EXTENSIONS

Extensions of due dates are limited to those requested for good cause. Good cause refers to those extreme circumstances that are beyond the control of the contracted provider and for which adequate advance planning and organization would not have been of any assistance. Submit your written request for an extension at least 15 working days prior to the due date of your report. The extension request must clearly explain the necessity for the extension and specify the extended due date being requested. Providers who fail to file an acceptable report by the due date because of the denial of a due date extension request are subject to vendor hold.

ACCOUNTING METHOD All information submitted on the AR must be based on an accrual method of accounting [see 1 TAC §355.105(b)(1)], except where otherwise specified. Governmental entities may report on a cash basis or modified accrual basis.

ROUNDING MONETARY AMOUNTS

All reported monetary amounts should be rounded to the nearest whole number (with no zeroes included for "cents"). For example, \$25.49 should be rounded to \$25 and \$25.50 should be rounded to \$26. Reports submitted without proper rounding of monetary amounts may be returned for proper completion.

ROUNDING STATISTICAL AMOUNTS

Statistical data (i.e., hours, units, and miles) must be reported to two decimal places. For example, when reporting the paid hours for attendants, 150 hours and 30 minutes would be reported as 150.50 hours and 150 hours and 20 minutes would be reported as 150.33 hours. Reports submitted without appropriate decimal places may be returned for proper completion.

REPORT CERTIFICATION

Contracted providers must certify the accuracy of the AR submitted to HHSC. Contracted providers may be liable for civil penalties, criminal penalties, and/or imprisonment if the AR is not completed according to HHSC rules and instructions or if the information is misrepresented and/or falsified.

COST ALLOCATION METHODS

Refer to the Cost Determination Process Rules at 1 TAC §355.102(j) and §355.105(b)(2)(B)(v)) for information concerning allowable allocation methods and requirements for adequate allocation summaries. Note that expenses must be directly costed whenever reasonably possible.

FICA/Medicare, unemployment, worker's compensation premiums, and paid claims and employee health paid claims may be allocated based on payroll or direct costed. Health insurance premiums, life insurance premiums and other employee benefits must be direct costed. All paid hours, salaries and wages reported on the AR must be directly charged according to payroll records and timesheets.

DEFINITIONS

ACCRUAL ACCOUNTING METHOD (1 TAC §355.105(b)(1) - Method of accounting in which revenues are recorded in the period in which they are earned and expenses are recorded in the period in which they are incurred. If a provider operates on a cash basis, it will be necessary to convert from cash to accrual basis for reporting purposes. Care must be taken to ensure that a proper cutoff of accounts receivable and accounts payable occurred both at the beginning and ending of the reporting period. Amounts earned although not actually received and amounts owed to employees and creditors but not paid should be included in the reporting period in which they were earned or incurred. Allowable expenses properly accrued during the reporting period must be paid within 180 days after the end of the reporting period in order to remain allowable costs for reporting purposes. If accrued expenses are not paid within 180 days after the end of the reporting period, the expense is unallowable and should not be reported on the report.

In situations where a contracted provider, any of its controlling entities, its parent company/sole member, or its related-party management company has filed for bankruptcy protection, the contracted provider may request an exception to the 180-day requirement for payment of accrued allowable expenses by submitting a written request to the Rate Analysis Department of HHSC. The written request must be submitted within 60 days of the date of the bankruptcy filing or at least 60 days prior to the due date of the report for which the exception is being requested, whichever is later. The contracted provider will then be requested by the Rate Analysis Department to provide certain documentation, which must be provided by the specified due date. Such exceptions due to bankruptcy may be granted for reasonable, necessary and documented accrued allowable expenses that were not paid within the 180-day requirement.

ATTENDANT CARE FOR COMMUNITY (1 TAC §355.112(b)) - An attendant is the unlicensed caregiver providing direct assistance to the consumers with Activities of Daily Living (ADL) and Instrumental Activities of Daily Living (IADL). An attendant also includes:

- A driver who is transporting consumers in the ICF/IID, DAHS, RC, and CBA AL/RC programs and the HCS Supervised Living/Residential Support Services (SL/RSS) and HCS and TxHmL Day Habilitation settings;
- Medication aides in the ICF/IID, RC and CBA AL/RC programs and HCS SL/RSS setting; and
- Direct care workers, direct care trainers and job coaches in the ICF/IID, HCS and TxHmL programs.

Attendants do not include the director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff, attendant supervisors, cooks and kitchen staff, maintenance and groundskeeping staff, activity director, Qualified Mental Retardation Professionals (QIDPs), assistant QIDPs, direct care worker supervisors, direct care trainer supervisors, job coach supervisors, foster care providers, and laundry and housekeeping staff. See the TAC reference for additional details and exceptions.

COMMON OWNERSHIP (§355.102(i)(1)) - Exists when an individual or individuals possess any ownership or equity in the contracted provider and the institution or organization serving the contracted provider. If a business entity provides goods or services to the provider and also has common ownership with the provider, the business transactions between the two organizations are considered related-party transactions and must be properly disclosed. Administrative costs shared between entities that have common ownership must be properly allocated and reported as central office costs (i.e., shared administrative costs). See the definition for *RELATED PARTY*.

COMPONENT CODE - Specific to programs for individuals with an intellectual and/or developmental disability (IDD), this is a three-digit code assigned by the Texas Health and Human Services Commission (HHSC) CARE system that is specific to one contracted provider. It may cover one or multiple contracts held by that provider. This code is added to the end of a string that reads “0000H0xxx” for HCS and TxHmL and “0000I0xxx” for ICF/IID to identify the provider in certain HHSC Rate Analysis Department communications.

CONTRACT LABOR - Labor provided by nonstaff individuals. Nonstaff refers to personnel who provide services to the contracted provider intermittently, whose remuneration (i.e., fee or compensation) is not subject to employer payroll tax contributions (e.g., FICA/Medicare, FUTA, or SUTA) and who perform tasks routinely performed by employees. Contract labor does not include consultants. Contract labor hours must be associated with allowable contract labor costs as defined in 1 TAC §355.103(b)(3).

CONTRACTED PROVIDER - The individual or legal business entity that is contractually responsible for providing Medicaid services, i.e., the business component with which Medicaid contracts for the provision of the services to be reported in this accountability report. See definitions for COMPONENT CODE and CONTRACTING ENTITY.

CONTRACTING ENTITY - The business component with which Medicaid contracts for the provision of the Medicaid services included on this accountability report.

CONTROL (1 TAC §355.102(i)(1) and 1 TAC §355.102(i)(3)) - Exists if an individual or an organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution. Control includes any kind of control, whether or not it is legally enforceable and however it is exercised. It is the reality of the control which is decisive, not its form or the mode of its exercise. Organizations, whether proprietary or nonprofit, are considered to be related through control to their directors in common.

CONTROLLING ENTITY - The individual or organization that owns the contracting entity. Controlling entity does not refer to provider’s contracted management organization.

MILEAGE REIMBURSEMENT - Reimbursement paid to the attendant for the use of his or her personal vehicle and which is not subject to payroll taxes.

RELATED (1 TAC §355.102(i)(1)) - Related to a contracted provider means that the contracted provider to a significant extent is associated or affiliated with, has control of, or is controlled by the organization furnishing services, equipment, facilities, leases, or supplies. See the definitions of COMMON OWNERSHIP, CONTROL, and RELATED PARTY.

RELATED PARTY (1 TAC §355.102(i)) - A person or organization related to the contracted provider by blood/marriage, common ownership, or any association, which permits either entity to exert power or influence, either directly or indirectly, over the other. In determining whether a related-party relationship exists with the contracted provider, the tests of common ownership and control are applied separately. Control exists where an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution. If the elements of common ownership or control are not present in both organizations, the organizations are deemed not to be related to each other. The existence of an immediate family relationship will create an irrefutable presumption of relatedness through control or attribution of ownership or equity interests where the significance tests are met. The following persons are considered immediate family for cost-reporting purposes: (1) husband and wife; (2) natural parent, child and sibling; (3) adopted child and adoptive parent; (4) stepparent, stepchild, stepsister, and stepbrother; (5) father-in-law, mother-in-law, brother-in-law, son-in-law, sister-in-law, and daughter-in-law; (6) grandparent and grandchild; (7) uncles and aunts by blood or marriage; (8) first cousins, and (9) nephews and nieces by blood or marriage. Disclosure of related-party information is required for all allowable costs reported by the contracted provider. See also definitions of COMMON OWNERSHIP, CONTROL, RELATED, and RELATED-PARTY TRANSACTIONS. See also the Cost Report Training materials.

RELATED-PARTY TRANSACTIONS (1 TAC §355.102(i)) - The purchase/lease of buildings, facilities, services, equipment, goods or supplies from the contracted provider's central office, an individual related to the provider by common ownership or control, or an organization related to the provider by common ownership or control. Allowable expenses in related-party transactions are reported on the accountability report at the cost to the related party. However, such costs must not exceed the price of comparable services, equipment, facilities, or supplies that could be purchased/leased elsewhere in an arm's-length transaction.

WORKERS' COMPENSATION COSTS - For cost-reporting purposes, the costs accrued for workers' compensation coverage (such as commercial insurance premiums and/or the medical bills paid on behalf of an injured employee) are allowable. Costs to administer a safety program for the reduction / prevention of employee injuries are not workers' compensation costs; rather, these costs should be reported as ADMINISTRATION COSTS.

SPECIFIC INSTRUCTIONS

GENERAL SYSTEM NAVIGATION

Add Record – Used to add lines to the current category. It may be used to add an initial entry to the category or to add Allocation detail to an initial entry. If more lines are needed than initially appear, enter the information for the initially appearing lines, Save, and click Add Record again for more lines.

Edit Record – Click the button beside the record to be edited before clicking this box. This will allow the user to change any specifics previously added to this record.

Delete Record – Click the button beside the record to be deleted before clicking this box. This will delete the selected record.

Save – Used to save the current data. Will save the information in the current location and allow additional Add, Edit or Delete actions.

Save and Return – Saves the current data and returns to the prior level screen.

Cancel – Cancels all unsaved information on the current screen and returns user to the prior level screen.

Stop Signs – A stop sign appears when an action needs to be taken by the preparer in order to either continue or before finalizing the accountability report. They will variously tell the preparer that an action must be taken prior to being able to “Save” information in the current screen, that an edit must be responded to before the report can be finalized, or that a required piece of information is needed on the current screen.

USER INTERFACE AND DASHBOARD

The screenshot displays the FAIRBANKS LLC user interface. At the top, the logo and name 'FAIRBANKS LLC' are visible, along with a 'Welcome, [User Name] (Logout)' message. Below this is a navigation bar with 'Dashboard', 'Cost Reporting', and 'Manage' tabs. The 'Dashboard' tab is active, showing a user profile for 'John Smith' with links to 'Edit My Info' and 'Add Role'. The profile includes contact information: email, address (AUSTIN, TX), phone, and fax. A section titled 'Important Upcoming Dates' is present. Below the profile, 'Your Roles' are listed: '- HCS/TxHmL' and '- ICF/MR'. A 'Reference Materials' link is also visible. The bottom section is divided into three columns: 'ICF/MR Reference Materials', 'HCS/TxHmL Reference Materials', and 'General Reference Materials'. Each column contains a 'Reference Materials Link' and a list of links: 'Helpful Information for Contacts and Preparers', 'Managing Contacts Processing Procedures', and 'Uploading File Instructions'. A footer at the bottom provides contact information for the Client Information Center and a copyright notice for Fairbanks LLC.

FB FAIRBANKS LLC

Welcome, [User Name] (Logout)

Multiple Contracting Entities

Dashboard Cost Reporting Manage

John Smith Important Upcoming Dates

Edit My Info | Add Role

Reference Materials

AUSTIN, TX

Phone: [Redacted]

Fax: [Redacted]

Upcoming Training Dates

Register for Training

Your Roles

- HCS/TxHmL
- ICF/MR

ICF/MR Reference Materials HCS/TxHmL Reference Materials General Reference Materials

Reference Materials Link

Reference Materials Link

Helpful Information for Contacts and Preparers

Managing Contacts Processing Procedures

Uploading File Instructions

For questions, please contact Fairbanks LLC Client Information Center: (877) 354-3831 or info@fairbanksllc.com

Fairbanks LLC: All Rights Reserved.

The initial screen a STAIRS user will see upon logging into the system is the Dashboard. From there the user can see and edit their personal contact information, to include e-mail, address and telephone and fax numbers. Also on this Dashboard page are important information messages and listings of important dates and upcoming training opportunities. Training registration can be accessed from this page.

By clicking on “Manage” to the right on the top bar, the user can, depending on his or her permissions, add a contact, attach a person to a role or assign a preparer.

The document titled “Managing Contacts Processing Procedures” gives detailed instructions for managing contacts, including understanding roles and what can be done within the system by persons assigned to the various roles. This document is located in the Reference Materials section located at the bottom of all STAIRS pages.

The Upload Center is also located under “Manage”.

Once the user is in the system, they can click on “Cost Reporting” on the top bar. If the user has access permission for only a single component code and program, for example Component Code 8zz for HCS/TxHmL, then there will only be one option to click on the initial Accountability Reporting page. If the user has access permission for more than one component code and/or program, for example Component Code 8zz for HCS/TxHmL and Component Code 8zy for HCS/TxHmL and ICF/IID, then the user will need to choose the component code and report in which the user wishes to work.

COMBINED ENTITY DATA

Step 1 COMBINED ENTITY IDENTIFICATION

20XX Cost Report: 9YY - HCS/TxHML XYZ Provider Inc.

1. Combined Entity Identification

<div>Save Save and Return Cancel</div> <div><div>Combined Entity Identification</div><div>Email: Phone: Fax: Street Address: Mailing Address: Edit Information</div></div>	<div><div>Entity Contact Identification</div><div>Name: Job Title: Entity Name: Email: Phone: Fax: Mailing Address: Edit Information</div></div>
<div><div>Financial Contact</div><div>Name: Job Title: Entity Name: Email: Phone: Fax: Mailing Address: Edit Information</div></div>	<div><div>Report Preparer Identification</div><div>Name: Job Title: Entity Name: Email: Phone: Fax: Mailing Address: Edit Information</div></div>
<div><div>Location of Accounting Records that Support this Report</div><div>Primary Physical Address: Edit Information</div></div>	<div><div>Where would you like future correspondence sent?</div><div><input type="radio"/> Combined Entity <input type="radio"/> Entity Contact</div></div>
<div>Save Save and Return Cancel</div>	

Combined Entity Identification

In this section the provider may update telephone, e-mail and address information for the combined entity. If this is a single provider entity with no combined entities, this will be the information for the contracted provider as well.

Entity Contact Identification

In this section, the provider may update the information on the contact person. The contact person must be an employee of the controlling entity, parent company, sole member, governmental body or related-party management company (i.e., the entire related organization) who is designated to be contacted concerning information reported on the accountability report. The contact person should be able to answer questions about the contents of the provider's Accountability-Report.

Financial Contact

A primary contact may designate a Financial Contact. This person can review the accountability report, but may not make entries into the system.

Report Preparer Identification

In accordance with 1 TAC §355.102(d), it is the responsibility of each provider to ensure that each accountability report preparer who signs the Accountability Report Certification completes the required HHSC-sponsored accountability report training. The STAIRS accountability reporting application will identify whether the person designated as a preparer has completed the required training. Only a preparer

who has attended the 2017 training webinar from HHSC will be able to complete an accountability report in STAIRS. A list of preparers who have completed the training may be accessed through the Rate Analysis website (see the WEBSITE section of the General Instructions) by scrolling down to the "Training Information" heading and clicking on "Cost Reports", then "Mandatory Cost Report Training" and then "Preparer List."

Preparers must complete cost report training for every program for which an accountability report is submitted. Such training is required every other year for the odd-year cost report in order for the preparer to be qualified to complete both that odd-year cost report and the following even-year accountability report. To sign as preparer of a 2018 accountability report for a specific program, the preparer must have attended the webinar training for that program's 2018 cost report.

Accountability report preparers may be employees of the provider or persons who have been contracted by the provider for the purpose of accountability report preparation. NO EXEMPTIONS from the cost report training requirements will be granted.

Location of Accounting Records that Support this Report

Enter the address where the provider's accounting records and supporting documentation used to prepare the accountability report are maintained. This should be the address at which a field audit of these records can be conducted. These records do not refer solely to the work papers used by the provider's CPA or other outside accountability report preparer. All working papers used in the preparation of the accountability report must be maintained in accordance with 1 TAC 355.105(b)(2)(ii). (See also the RECORDKEEPING section of the General Instructions.)

Where would you like future correspondence sent?

This section allows the preparer to designate whether correspondence regarding this report should be mailed and/or e-mailed to either the Contracting Entity or the Contact as entered in this Step.

Step 2 GENERAL INFORMATION

[Print](#) [Reference Materials](#) [Upload Center](#) [Help](#)

2. General Information

Please enter and verify the information below

The report period beginning and ending dates have been established by HHSC and cannot be edited by the cost report preparer. If you have questions about these dates or believe they are not correct please contact the HHSC Rate Analysis Department by email at costinformation@hhsc.state.tx.us

[Save](#) [Save and Return](#) [Cancel](#)

Combined Entity Report Period Beginning (mm/dd/yyyy) *	01/01/2015
Combined Entity Report Period Ending (mm/dd/yyyy) *	12/31/2015

When reporting Facility and Operations expenses would you like to report depreciable assets on step 8e at the summary level? NOTE: By selecting Yes any previous year depreciable asset data will be deleted upon submission of the cost report. *

☒ Yes ☐ No

Do you request to aggregate by program those contracts held by this Combined Entity which participated in the Rate Enhancement for the purpose of determining compliance with spending requirements? Indicate below by applicable program.

CLASS DSA *	Select One
DAHS *	Select One
HCS/TxHml *	Select One
ICF/ID *	Select One
NF *	Select One
PHC *	Select One
RC *	Select One

[Save](#) [Save and Return](#) [Cancel](#)

Combined Entity Reporting Period Beginning and Ending Dates:


These dates represent the beginning and ending dates for the combined entity's reporting period. If this is a single provider entity with no combined entities, the information for the contracted provider will be used as that of the combined entity. For a combined entity that submitted a accountability report in a prior year, these dates will be based on the dates from the prior accountability report. For a combined entity that is reporting for the first time this year, the dates are based on the contract beginning date and the assumption that the provider is on a calendar fiscal year, so has an ending date of 12/31 of the accountability report year. If these dates are not correct, contact HHSC RAD at costinformation@hhsc.state.tx.us for assistance. Failure to assure that the reporting period is correctly identified will result in the accountability report being returned and all work previously done on the report being deleted from the system.




This reporting period should include the earliest date the combined entity had a contract with HHSC during the entity's fiscal year ending in 2018 and run through the earlier of the end of the combined entity's 2018 fiscal year or the last date on which the combined entity held a contract with HHSC. This date span must match HHSC records regarding the effective dates of the combined entity's current contract(s). If there is a discrepancy, the accountability report will be rejected as unacceptable and returned for proper completion.

Step 3a Verify Existing HHSC Component Codes and Contract Numbers:

20XX Cost Report: 9YY - HCS/TxHML XYZ Provider Inc.

3.a. Verify Existing DADS Component Codes

 The following chart displays the list of DADS Component Codes and Contract Numbers controlled by the provider's controlling entity. Contact the Rate Analysis Help Desk at (512) 491-1448 or email CostInformation@hhsc.state.tx.us to add or delete any of the contract information listed.

 Save  Save and Return  Cancel

Active During Entire Cost Report Period?	Contract Type	Contracting Entity	CC or CN	Site Type	Note
<input checked="" type="radio"/> Yes <input type="radio"/> No	DADS	XYZ Provider Inc.	9YY - HCS/TxHML	n/a	<input type="text"/>
<input checked="" type="radio"/> Yes <input type="radio"/> No	DADS	XYZ Provider Inc.	9YY - ICF/ID	Small	<input type="text"/>

 Save  Save and Return  Cancel

This list carries over from year to year. It is a list of all IDD program component codes and, PHC and CLASS contracts operated by the provider's combined entity. For each component code or contract, the preparer must indicate in the left-most column whether the component code/contract was active during the entire accountability report period. If the answer to this question for a specific component code/contract is "No", then an explanation must be entered in the Note column.

If the preparer believes that one or more additional component codes/contracts should be added to the prepopulated list or that a component code/contract included in the prepopulated list should be deleted, contact HHSC RAD at costinformation@hhsc.state.tx.us for assistance. Providers cannot add to or delete from this list independently. Failure to correctly verify this list may result in all STAIRS accountability reports for the combined entity being returned as unacceptable.

Step 3b Enter Other Business Components (Other Contracts, Grants or Business Relationships with the State of Texas or any other entity, or other funding sources):

Beginning with the 2014 cost report HHSC has listed the MCO contracts in Step 3a. Please review the contracts listed in Step 3b that were carried over from your previous year's cost report and remove any MCO contracts to avoid duplication. If you find that not all your MCO contracts have been listed in Step 3a, it is important that you do not list them in Step 3b but instead contact HHSC at 512-490-3193 or costinformation@hhsc.state.tx.us so they can be added.

This list carries over from year to year. It is a list of all Texas and out-of-state business relationships in which the combined entity is involved. For each contract, grant or business, the preparer must indicate in the left-most column whether the contract, grant or business was active during the entire accountability report period. If the answer to this question for a specific contract, grant or business relationship is "No", then an explanation must be entered in the Note column.

A preparer can add, edit or delete items from this list. Clicking Add will lead to the Add Contracts screen where all the necessary information can be added. See graphic below. Any changes to this list will trigger changes to the accountability report(s) for any other component code(s) controlled by the provider's combined entity. If these other accountability reports are being completed by a different

preparer who has verified Steps involving allocation, STAIRS will automatically unverify those Steps in those reports. The other preparer will need to address those Steps again prior to completing those reports.

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3.b. Enter Other Contracts, Grants or Business Relationships with the State of Texas or with any other Entity

Active During Entire Cost Report Period?	Contract Type	Service Type	Contracting Entity	Contract #/ Provider Identification	Added By	Note
No records entered						

Information necessary to add an additional contract includes


- A. Was the contract active during the entire accountability report period? – If “No” is chosen, provider will be required to enter an explanation in the Notes section.
- B. Contract Type – The contract type will drive available options in Service Type below. Contracts which are neither state nor Medicare, such as contracts with related Day Habilitation entities, will be designated as “Other”.
- C. Service Type – The service type menu is driven by the Contract Type above. If the service type is not listed, the preparer should choose “Other”. If the preparer chooses “Other”, a box will appear for entry of the type of other contract, such as Day Habilitation contract.
- D. Contract # / Provider Identification – The contract number or other identifying information regarding the contract. For contracts that don’t have state or federal contracting numbers, this may be the legal name of the related organization with which the provider is contracting.

To Edit or Delete a contract, select it by clicking the round button to the far left beside that contract. Then choose an action, either Edit Record or Delete Record **Step 4 GENERAL INFORMATION**

From this point forward in the instructions, all requested information must be reported based only on the contracting entity and program for which the accountability report is being prepared.

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4. General Information

 The report period beginning and ending dates have been established by HHSC and cannot be edited by the cost report preparer. Should you have questions about these dates or believe they are not correct, please contact the HHSC Rate Analysis Department at 512-491-1464.

Type of Ownership of Contracting Entity	Proprietary (For Profit) <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Limited Partnership <input type="radio"/> Limited Liability Company <input type="radio"/> "S" Corporation <input checked="" type="radio"/> Corporation	Nonprofit Corporation <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	Nonprofit Association <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	Government <input type="radio"/> State <input type="radio"/> County <input type="radio"/> Municipal <input type="radio"/> Special District <input type="radio"/> Federal <input type="radio"/> MHMR Center (all component codes between 010 and 500)
Contracted Provider Report Period Beginning (mm/dd/yyyy)	mm/dd/yyyy			
Contracted Provider Report Period Ending (mm/dd/yyyy)	mm/dd/yyyy			
Is Provider a participant in Attendant Compensation Rate Enhancement for Day Habilitation Services?	Yes			
Is provider a participant in Attendant Compensation Rate Enhancement for Non Day Habilitation Services?	Yes			
Was an accrual method of accounting used for reporting all revenues, expenses, and statistical information on this report except for where the instructions require otherwise?	Yes			
Did the preparer(s) of this report review the most recently received audit adjustments and make the necessary revisions when preparing this report?	Yes			
Does the provider have work papers that clearly reconcile between the fiscal year trial balance and the amounts reported on this report? If No, please provide and explanation.	Yes			
Are you reporting Central Office expenses in this Cost Report?	Yes			
Please attach your Central Office allocation methodology	Select file --- or upload new file			
Are you reporting any allocated Non-Central Office Program Administration expenses?	Yes			
Please attach your Non-Central Office Program Administration allocation methodology	Select file --- or upload new file			

Type of Ownership of Contracting Entity:

Identify the type of ownership of the provider contracting entity from the list. Note: If the provider is a for-profit corporation or one segment of a for-profit corporation (e.g. a dba of a for-profit corporation), "Corporation" is the appropriate entry.

Contracted Provider Reporting Period Beginning and Ending Dates:

These dates represent the beginning and ending dates for the contracted provider's reporting period. For a contracted provider that submitted an accountability report in a prior year, these dates will be based on the dates from the prior accountability report. For a contracted provider that is reporting for the first time this year, the dates are based on the beginning date of the first contract and on the assumption that the provider is on a calendar fiscal year, so has an ending date of 12/31 of the accountability report year. If these dates are not correct, contact HHSC RAD at costinformation@hhsc.state.tx.us for assistance

Beginning and Ending Dates When the Component Code Did Not Have At Least One Contract Active for the Provider's Entire Fiscal Year Ending in 2018:

In situations where the component code did not have at least one contract active for the provider's entire fiscal year ending in 2018, the reporting period must match with HHSC records regarding the effective dates of the provider's current contract(s).

If there is a difference in the beginning dates for the HCS and TxHmL contracts under the component code, most commonly when a provider adds TxHmL contracts to existing HCS contracts, the earliest beginning date will be used. If this date is prior to the first day of the provider's fiscal year ending in 2018, the first day of the provider's fiscal year will be used, based on the ending date from the prior year's accountability report.

If there is a difference in the ending dates for the HCS and TxHmL contracts under the component code, the latest date will be used. If this date is after the last day of the provider's fiscal year ending in 2018, the last day of the provider's fiscal year will be used.

If the provider's component code is new or was acquired during the 2018 reporting period, complete the accountability report for the period beginning with the initial date of the provider's contract and ending with the last day of the last month of the provider's fiscal year ending in 2018. Refer to 1 TAC §355.105(b)(5) for additional information on the cost-reporting year.

If the provider's reporting period is less than twelve months, the accountability report preparer must properly report only those statistics, revenues and expenses associated with the reporting period. For example, if the provider's reporting period was 2/1/17 through 12/31/17, it is unacceptable for the accountability report preparer to report 1/17 of the provider's annual days of service, annual revenues and annual expenses. Instead, the accountability report preparer should only report information related to the reporting period, meaning that units of service, revenues and costs related to the month of January 2017 are not to be included anywhere on the accountability report.

If the reporting period does not begin on the first day of a calendar month or end on the last day of a calendar month, it is imperative that the accountability report preparer properly report only those statistics (i.e., units of service), revenues, and costs associated with the actual cost-reporting period. If, for example, the provider's cost-reporting period was 8/15/17 through 12/31/17, it is unacceptable for the accountability report preparer to report 37.8% of the provider's total days of service, revenues and costs for the year. Rather, the accountability report preparer must report the days of service, revenues and costs associated only with the period 8/15/17 through 12/31/17. Since the month of August is partially reported (i.e., 8/15 - 8/31), the accountability report preparer will have to calculate 7/31 of various costs applicable to the month of August (e.g., building rent/depreciation, August utilities, and other such "monthly" costs) and include that with the actual costs for September - December. For questions regarding the appropriate method for reporting information for less than a full year, please contact the Rate Analyst.

Is provider a participant in Attendant Compensation Rate Enhancement for Day Habilitation Services?

This answer will be prepopulated and based on whether the provider was a participant for the entire accountability reporting period. If the prepopulated answer appears to be incorrect, please contact the Rate Analyst.

Is provider a participant in Attendant Compensation Rate Enhancement for Non-Day Habilitation Services?

This answer will be prepopulated and based on whether the provider was a participant for the entire accountability reporting period. If the prepopulated answer appears to be incorrect, please contact the Rate Analyst.

Was an accrual method of accounting used for reporting all revenues, expenses and statistical information on this report, except for where instructions require otherwise?

Click either “Yes” or “No”. If “No”, provide a reason in the Explanation Box. For the definition of the accrual method of accounting, see the **DEFINITIONS** section. An accrual method of accounting must be used in reporting information on Texas Medicaid accountability reports in all areas except those in which instructions or cost-reporting rules specify otherwise. Accountability reports submitted using a method of accounting other than accrual will be returned to the provider, unless the provider is a governmental entity (i.e., Type of Ownership is in the Government column) using the cash method or modified accrual method. Refer to 1 TAC §355.105(b)(1) for additional information on accounting methods.

Does the provider have work papers that clearly reconcile between the fiscal year trial balance and the amounts reported on this report?

Click either “Yes” or “No”. When provider clicks “Yes”, then the work papers must be uploaded to the report. There should not be situations where a provider responds to this question with “no”. Each provider must maintain reconciliation work papers and any additional supporting work papers (such as invoices, canceled checks, tax reporting forms, allocation spreadsheets, financial statements, bank statements, and any other documentation to support the existence, nature, and allowability of reported information) detailing allocation of costs to all contracts/grants/programs/business entities. In order to facilitate the audit process, it is thus required that the accountability report preparer attach a reconciliation worksheet, with its foundation being the provider’s year-end trial balance. Refer to 1 TAC §355.105(b)(2)(A).

Step 5b and 5c Units of Service and Revenue Entry:

Units of service are the unit for which a rate is established. This will be an hour for all the hourly services and a day for residential, foster/companion care and day habilitation. DO NOT report units of service based on billing increments of 15 minutes.

5.b. HCS Units of Service and Revenue

[Back To Adjustor](#) [View Cost Report Steps](#) [View This Step](#)

Key: Adjusted Flagged Cleared

Units of Service				
Service	06/01/2015 - 08/31/2015	09/01/2015 - 03/01/2016	Total Medicaid	Non-Medicaid Revenues
Supervised Living LON 1			0.00	
Supervised Living LON 5			0.00	
Supervised Living LON 8			0.00	
Supervised Living LON 6			0.00	
Supervised Living LON 9			0.00	
Supervised Living Non Medicaid			0.00	
Residential Support Services LON 1			0.00	
Residential Support Services LON 5			0.00	
Residential Support Services LON 8			0.00	
Residential Support Services LON 6			0.00	
Residential Support Services LON 9			0.00	
Residential Support Services Non Medicaid			0.00	
Day Habilitation LON 1			0.00	
Day Habilitation LON 5			0.00	
Day Habilitation LON 8			0.00	
Day Habilitation LON 6			0.00	
Day Habilitation LON 9			0.00	
Day Habilitation Non Medicaid			0.00	

Units of Service Not LON Specific				
Service	06/01/2015 - 08/31/2015	09/01/2015 - 03/01/2016	Total Medicaid	Non-Medicaid Revenues
Supported Home Living			0.00	
Supported Home Living Community First Choice (CFC)			0.00	
Respite			0.00	
Supported Employment			0.00	
Employment Assistance			0.00	
TOTAL	0.00	0.00	0.00	\$0.00

5.c. TxHmL Units of Service and Revenue

[Back To Adjustor](#) [View Cost Report Steps](#) [View This Step](#)

Key: Adjusted Flagged Cleared

Units of Service				
Service	06/01/2015 - 08/31/2015	09/01/2015 - 03/01/2016	Total Medicaid	Non-Medicaid Revenues
Day Habilitation				
Day Habilitation Non Medicaid				
Community Support Services				
Community Support Services Community First Choice (CFC)				
Respite				
Supported Employment				
Employment Assistance				
TOTAL	0.00	0.00	0.00	\$0.00

In this screen the preparer will enter the Medicaid units of service by program, service type and Level of Need (LON) and the Non-Medicaid units of service and related Non-Medicaid revenues by service type. This is the only part of the accountability report where HCS and TxHmL data will be reported separately. The provider must breakdown the Medicaid units into multiple rate periods based on when the Medicaid payment rates changed during the provider's accountability report year. There will be separate entries for each rate period in **Steps 5b and 5c** based on the provider's reporting period in **Step 4**. The data should be reported based on the date of service provision and not by the date revenues were received – in other words, on the accrual basis.

A unit of service for Supervised Living, Residential Support Service and Foster/Companion Care is one day. It cannot be provided as a fraction of a day.

A unit of service for Day Habilitation may be billed as a quarter, half, three-quarter or full day. See the HCS Billing Guidelines, found at <https://hhs.texas.gov/laws-regulations/handbooks/home-community-based-services-hcs-program-billing-guidelines> for how the time should be captured. The preparer may only report billed units to the quarter unit.

A unit of service for all other services is one hour. The HCS Billing Guidelines allow these services to be billed in quarter hours. Providers must report in STAIRS based on the unit. Example, the provider bills seven separate quarter hour units of RN Nursing service. Provider will report 1.75 units of service in STAIRS.

Non-Medicaid units include services provided for which the provider was not entitled to reimbursement from the HCS or TxHmL Medicaid programs. The units may be unreimbursable due to not having been properly documented, not having been properly billed before the billing cut-off, provided to a person who was not Medicaid eligible at the time of service provision or for some other reason. Non-Medicaid revenues include revenues received for Private Pay individuals. It should not include Room and Board revenue.

Step 6 WAGES AND COMPENSATION

Step 6a General Information

6.a. General Information

[Back To Adjustor](#) [View Cost Report Steps](#) [View This Step](#)

Key: Adjusted Flagged Cleared

Do you have any contracted management costs to report? Note: Related-party management expenses must be reported as central office expenses. *	
Do you have any employee-related self-insurance expenses to report on this cost report? *	
Total number of central office staff employed by the controlling entity on the last day of the cost-reporting period. How many worked less than 30 hours a week? *	Number Employed * Number worked less than 30 hours *
Total number of non-central office staff employed by the controlling entity on the last day of the cost-reporting period. How many worked less than 30 hours a week?	Number Employed * Number worked less than 30 hours *
Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Cost Report? *	No
Did your company offer health insurance to its employees on or before March 23, 2010? *	
Does the health insurance your company offers include all of the following benefits: inpatient, outpatient and emergency services; maternity and newborn care; mental and behavioral health services; prescription drugs; rehabilitation and habilitation services; laboratory services; disease management; preventative and wellness services; pediatric care? (If your company does not offer health insurance, answer 'No'.) *	
Total employer-paid health insurance costs for central office staff employed by the controlling entity.	
Total employer-paid health insurance costs for non-central office staff employed by the contracted provider.	
Does this facility provide an in-house NATCEP? *	

Do you have any contracted management costs to report? Note: Related-party management expenses must be reported as central office expenses.

Click “Yes – Non-Related Party”, “Yes – Related Party” or “No”. See **DEFINITIONS, MANAGEMENT SERVICES** in these instructions. The written management agreement must specify the management services to be rendered and the fee to be paid for those services. Upload a properly cross-referenced copy of the executed management agreement signed by all interested parties. Submission of the management agreement with a prior year's accountability report does not exempt a contracted provider from the requirement to submit another copy with the current accountability report. If there is no written management agreement, upload a cross-referenced attachment explaining why there is no written management agreement for contracted management services. See also 1 TAC §355.103(b)(6) of the Cost Determination Rules.

If the contracted management services are provided by a **related party** (see **DEFINITIONS, RELATED PARTY**), allowable management fees are limited to the actual costs incurred by the related party for materials, supplies, and services provided, but must not exceed comparable materials, supplies and services that could be purchased or leased elsewhere in an arm's length transaction, in accordance with 1 TAC §355.103(b)(6) (A).

Do you have any employee-related self-insurance expenses to report on this accountability report?
If “Yes”, answer the next question. If “No”, skip the next question and proceed with the rest of the questions.

Please select “Yes” or “No” for the following self-insurance expenses that you are reporting on this accountability report.

If previous question was answered “Yes” then click on each self-insurance category reported on this accountability report.

Total number of central office staff employed by the controlling entity on the last day of the cost-reporting period. How many worked less than 30 hours a week?

See below.

Total number of non-central office staff employed by the controlling entity on the last day of the cost-reporting period. How many worked less than 30 hours a week?

It is important to count employees only once. Enter the number of employees employed on the last day of the reporting period, not the number of full-time equivalents. Employees that worked in both a central office and a non-central office position should be reported as central office employees only. Do not include contract labor or consultants.

Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Accountability Report?

Click “Yes” or “No”. See **DEFINITIONS, RELATED PARTY** to determine if provider must report a related party. If the preparer clicks “Yes” then the Step on the main Wages and Compensation page called **Step 6b (Related-Party Wages and Compensation)** will be activated for entry.

Did your company offer health insurance to its employees on or before March 23, 2010? If “Yes”, is that coverage still in effect?

Click “Yes” or “No” to each question.

Does the health insurance your company offers include all of the following benefits: inpatient, outpatient and emergency services; maternity and newborn care; mental and behavioral health services; prescription drugs; rehabilitation and habilitation services; laboratory services; disease management; preventative and wellness services; pediatric care? (If your company does not offer health insurance, answer “No”).

Click “Yes” or “No”.

Total employer-paid health insurance costs for central office staff allocated to the contracted provider.

Enter the total amount of employer-paid health insurance costs for central office staff employed by the controlling entity that will be allocated to the contracted provider. This amount will **not** include any portion paid by employees.

Total employer-paid health insurance costs for non-central office staff employed by the contracted provider.

Enter the total amount of employer-paid health insurance costs for non-central office staff employed by the contracted provider. This amount will **not** include any portion paid by employees.

Does this facility provide an in-house NATCEP?

Step 6b Related-Party Wages and Compensation.

*This Step will be grey and the preparer will not be able to make entries if the answer was “No” to the question regarding Related Party Wages and Compensation on **Step 6a** above. If that question was erroneously answered “No”, the preparer will need to return to that item and change the response to “Yes” to be able to enter data in this Step.*


Create one and only one record for each individual. If the individual worked in multiple entities or for multiple contracts, that will be designated in 2. below.

For each owner-employee, related-party employee and/or related-party contract staff:

1. Click “Add record”

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6.b. RELATED-PARTY WAGES AND COMPENSATION

 Please enter and verify the information below

Save

Cancel

First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship To Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate

Save

Cancel

- A. First Name
- B. Middle Initial
- C. Last Name
- D. Suffix – e.g. Jr., III, Sr.
- E. Birth Date – Format as mm/dd (e.g. 10/26 for October 26). Year is not requested.
- F. Relationship to Provider – This could be blood relationship (Father, Sister, Daughter, Aunt), marriage relationship (Wife, Mother-in-Law, Brother-in-Law), Ownership (in the case of a corporation or partnership), or control (membership in board of directors, membership in related board of directors, etc.)
- G. Percentage Ownership (in cases of corporation or partnership)
- H. Total Hours Worked – Total hours worked for all entities within the entire combined entity. If the related party was paid for a “day of service”, then multiply that day by 8 to report hours.
- I. Total Compensation – Total compensation (wages, salary and/or contract payments) paid to the related party by all entities within the entire combined entity. It is expected that all individuals will have received some form of compensation from within the combined entity.

Note: This must be actual compensation, without any adjustments based on related-party status. Any adjustments required by 1 TAC 355.105(i) will be made automatically in STAIRS during the audit process.

- J. Hourly Wage Rate – Calculated figure based on Total Compensation divided by Total Hours Worked.

Note: If the preparer needs to delete a related-party after filling out the data fields for A thru J listed above, preparer must zero out the Total Hours Worked as well as the Hours listed on the grey bar. Click on the individual to delete and on Delete Record.

2. Click “Save” to enter Business Component and Line Item Allocation(s)

The available business components are limited to the businesses and contracts entered in **Step 3**. Allocate or direct cost all hours reported for the individual under Total Hours Worked and Total Compensation to a business component before proceeding. The Hourly Wage Rate will automatically be calculated. If allocated, an allocation method must be chosen and an allocation summary uploaded when prompted.

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6.b. RELATED-PARTY WAGES AND COMPENSATION

⊘ Please enter and verify the information below

Save Save and Return Cancel

First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship To Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate
John		Doe		12/01	owner	100	2,000.00	82,000	\$39.42

Business Component & Area Allocations

Select Business Component to allocate to: ▼ Add Record

	Hours	Compensation
TOTAL	0.00	\$0

Select Allocation Methodology

▼

Attach Methodology

Select file ▼ or [upload new file](#)

Save Save and Return Cancel

- A. Business Component – The drop-down menu includes all business components for the provider entity. If provider entity only has one business component, the drop down menu does not appear and the single business component is automatically entered under business component.
- B. Click “Add Record” – Generates additional lines to record Line Item information for each business component. Choose and Click “Add Record” until all business components to which this related party will be allocated have been added.

3. Enter Line Item Allocation(s)

20XX Cost Report: 9YY - HCS/TxHML XYZ Provider Inc.

6.b. RELATED-PARTY WAGES AND COMPENSATION

Please enter and verify the information below

Save Save and Return Cancel

First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship To Provider	Percentage Ownership (if no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate
John		Doe		12/01	owner	100	2,080.00	85,000	\$40.87

Business Component & Line Item Allocations

9YY- HCS/TxHML

Hours

Compensation

Line Item	Site Type	Job Title	Position Type	Description of Duties	Employed/Contracted	Total Hours Worked	Compensation
---	n/a				---		
---	n/a				---		
---	n/a				---		
Add Line Item							
TOTAL						0.00	\$0

Attach Organizational Chart 1
 Select file or [upload new file](#)

Attach Organizational Chart 2 (Optional)
 Select file or [upload new file](#)

Attach Organizational Chart 3 (Optional)
 Select file or [upload new file](#)

Select Line Item Allocation Methodology

Attach Methodology
 Select file or [upload new file](#)

TOTAL
 Select Business Component Allocation Methodology

Attach Methodology
 Select file or [upload new file](#)

Save Save and Return Cancel

- A. Hours – On the grey bar, enter hours allocated or direct costed to each business component. Compensation amount will be automatically calculated.
- B. Line Item – The drop-down menu includes all staff types reportable in this accountability report. Attendant staff types may only be used for staff who meet the definition of attendant. See **DEFINITIONS, ATTENDANT CARE FOR COMMUNITY**. Note both which staff can be classified as an attendant, and which cannot.
- C. Job Title – Related Party's title within the specific business component
- D. Position Type - Identify the type of position (e.g., central office, management, administrative, direct care, nurse, or direct care supervisory) filled by the related individual.
- E. Description of Duties – Provide a description of the duties performed by the related individual as they relate to the specific accountability report or upload a copy of the person's written job description, providing a summary of how those duties relate to the specific accountability report, and reference that upload in this item.
- F. Employed/Contracted –Select either Contracted or Employed. If it happens that the related party is compensated during the year both as an employee and as a contractor for the same activity, then the hours for contracted would have to be entered separately from the hours for employed.
- G. Total Hours Worked – Enter hours allocated or direct costed to each area. Allocate or direct cost all hours reported for the individual for the business component to an area before proceeding. Compensation will automatically be calculated.

- H. Organizational chart – Upload an organizational chart or select from the drop down menu of documents that have already been uploaded.
- I. Line Item Allocation Methodology – If allocated to multiple line items, an allocation method must be chosen and an allocation summary uploaded. This will be required only if there were multiple line items entered.
- J. Business Component Allocation Methodology – After all business component line item allocations have been completed, reporting a related party in multiple business components will also require that a business component allocation method be chosen and an allocation summary uploaded.

Step 6c Attendant Non-Related Party Wages and Benefits

2015 - Cost Report: ZZZX - HCS/TxHmL -- ZZZ RAD ALL

[Print](#) [Reference Materials](#) [Upload Center](#) [Help](#)

6c. Attendant

Please enter and verify the information below

[Save](#) [Save and Return](#) [Cancel](#)

	Non-Related Party				Related Party				Related Party and Non-Related Party						
Type	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement	Total Compensation	Average Staff Rate	Average Contracted Rate	Average Mileage Reimbursement per mile
A	B	C	D	E	F	G	H	I	J	K	L	M (C+E+G+I+J+L)	N [(C+G)/(B+F)]	O [(E+I)/(D+H)]	P (L/K)
Supervised Living (3-bed) and Residential Support Services (4-bed) (HCS Only)- Attendant	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Supported Home Living (HCS) and Community Support Services (TxHmL)- Attendant Only	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	1000.00	\$25,000			<input type="text"/>	<input type="text"/>	<input type="text"/>	\$25,000	\$25.00	\$0.00	\$0.00
Supported Home Living (HCS) and Community Support Services (TxHmL) Community First Choice (CFC) - Attendant Only	<input type="text" value="1.00"/>	<input type="text" value="100"/>	<input type="text" value="1.00"/>	<input type="text" value="100"/>					<input type="text" value="100"/>	<input type="text" value="100"/>	<input type="text" value="10"/>	\$310	\$100.00	\$100.00	\$0.10
Day Habilitation (HCS & TxHmL) - Attendant Only	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Respite (HCS & TxHmL) - Attendant Only	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Supported Employment (HCS & TxHmL) - Attendant Only	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Employment Assistance (HCS & TxHmL) - Attendant Only	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
TOTAL	1.00	\$100	1.00	\$100	1,000.00	\$25,000	0.00	\$0	\$100	100	\$10	\$25,310			

[Save](#) [Save and Return](#) [Cancel](#)

Columns B-E: Non-Related Party Total Staff Hours, Total Staff Wages, Total Contract Hours and Total Contract Payment: These columns are for non-related party attendants **ONLY**. All related-party attendants must be entered through **Step 6b** above. For each attendant staff service type (SL & RSS, Supported Home Living, Day Habilitation, Respite, Supported Employment and Employment Assistance) enter hours, wages and contract compensation for non-related party employees and contract staff who meet the definition of an attendant. See **DEFINITIONS**, ATTENDANT CARE. Only employee and contracted staff who meet the definition of attendant may be reported in these cost items.

Total Staff and Contract Hours should include the total number of hours for which employees and contract labor attendants were compensated during the reporting period. This would include hours for both time worked and paid time off (sick leave, vacation, etc.).

SPECIAL NOTE RELATING TO REPORTING OF CONTRACTED DAY HABILITATION.

If the provider has Attendant personnel who work in their Day Habilitation facility and are paid as an attendant on a contract basis, they may be reported here as Contracted Staff.

If the staff are paid the full Day Habilitation rate, and not just an attendant portion, then treat them either as if they are a 3rd-party Day Habilitation entity or as if they are a related-party Day Habilitation entity depending on the relationship.

- If the provider contracts with a related-party Day Habilitation entity, report the properly allocated Attendant costs here as if they were the provider's own staff. The other properly allocated costs of the related-party Day Habilitation entity will be reported in the correct areas Non-Attendant staff costs in **Step 6d** (*Non-Attendant Non-Related Party Wages and Benefits*), Administrative staff costs in **Step 6e** (*Administrative and Operations Personnel Wages and Benefits*) and all other costs in **Step 8**.
- If the provider is contracted with a 3rd-party Day Habilitation Entity, then reporting will depend on the answer in **Step 4** as to whether or not the provider is a participating provider in Rate Enhancement.
 - If provider is **NOT** a participant, then all 3rd-party contracted Day Habilitation costs will be reported in **Step 8f**. See **Step 8f**, Item 27 below.
 - If provider **IS** a participant, then provider is required to report all days and payments to the third-party contractor in **Step 8f**. See **Step 8f**, Item 28 below.

Columns F-I: Related-Party Total Staff Hours, Total Staff Wages, Total Contract Hours and Total Contract Payment: If there are related-party employee and/or contract attendant staff reported in **Step 6b** above, these columns are automatically populated after all nonrelated-party costs in Columns B-E have been entered.

Column J: Employee Benefits/Insurance: This column is for BOTH related and non-related party employee attendant staff. For all attendants, by service type, include the following benefits in this column. These benefits, with the exception of paid claims where the employer is self-insured, must be direct costed, not allocated.

- Accrued Vacation and Sick Leave*
- Employer-Paid Health/Medical/Dental Premiums

- Employer-Paid Disability Insurance Premiums
- Employer-Paid Life Insurance Premiums
- Employer-Paid Contributions to acceptable retirement funds/pension plans
- Employer-Paid Contributions to acceptable deferred compensation funds
- Employer-Paid Child Day Care
- Employer-Paid Claims for Health/Medical/Dental Insurance when the provider is self-insured (may be allocated)

* ACCRUED LEAVE. If the provider chooses to report accrued leave expenses not yet subject to payroll taxes, they must be reported as employee benefits. Providers must maintain adequate documentation to substantiate that costs reported one year as accrued benefits are not also reported, either the same or another year, as salaries and wages. See 1 TAC §355.103(b)(1)(A)(iii)(III)(-c-).

Columns K and L: Miles Traveled and Mileage Reimbursement: These columns are for BOTH related and non-related party employee attendant staff. For all attendants, by service type, include the personal vehicle miles traveled and the mileage reimbursement paid for allowable travel and transportation in the staff person's personal vehicle. Allowable travel and transportation includes mileage and reimbursements of attendant staff who transport individuals to/from HCS/TxHmL program services and activities in their personal vehicle, unless payroll taxes are withheld on the reimbursements, in which case they should be included as salaries and wages of the appropriate staff. Allowable travel and transportation also includes mileage and reimbursements of attendant staff for allowable training to which they traveled in their personal vehicle.

The maximum allowable mileage reimbursement is as follows:

- 1/1/16 – 12/31/16 54 cents per mile
- 1/1/17 - 12/31/17 53.5 cent per mile

Column M: Total Compensation: This column is the sum of Columns C, E, G, I, J and L and represents Total Attendant Compensation for that service type.

Column N: Average Staff Rate: This column is the result of Columns C + G divided by Columns B + F and represents the average hourly wage rate of all employee staff, both related party and non-related party.

Column O: Average Contract Rate: This column is the result of Columns E + I divided by Columns D + H and represents the average hourly contract rate of all contract staff, both related party and non-related party.

Column P: Average Mileage Reimbursement per Mile: This column is the result of Column L divided by Column K. This amount should never be greater than the highest allowable mileage rate for the provider's fiscal year.

Step 7 PAYROLL TAXES AND WORKERS' COMPENSATION

Report costs for all staff in this Step. Report costs for attendant staff, non-attendant / program administration (non-central office) employees and central office employees separately.

If payroll taxes (i.e. FICA, Medicare, and state/federal unemployment) are allocated based upon percentage of salaries, the provider must disclose this functional allocation method. The use of percentage of salaries is not the salaries allocation method, since the salaries allocation method includes both salaries and contract labor.

7. Payroll Taxes and Workers' Compensation

Enter Payroll Taxes and Workers' Compensation...

Save

Save and Return

Cancel

Did the provider have a Section 125 or Cafeteria Plan that covers the employees for insurance premiums, unreimbursed medical expenses and/or dependent care costs?

Yes

No

Is your entity a Texas Workforce Commission Reimbursing Employer (e.g., not required to pay quarterly taxes to the Texas Workforce Commission (TWC for unemployment coverage)?

Yes

No

Taxes and Workers' Compensation	Attendant	Non-Attendant and Program Admin	Central Office	Total
FICA and Medicare Payroll Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
State and Federal Unemployment Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Workers' Compensation Premiums	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Workers' Compensation Paid Claims	<input type="text"/>	<input type="text"/>	<input type="text"/>	0

Save

Save and Return

Cancel

Did the provider have a Section 125 or Cafeteria Plan that covers the employees for insurance premiums, unreimbursed medical expenses and/or dependent care costs?

Click either “Yes” or “No”. If “Yes” is clicked, provider must upload supporting documentation or select a file from the drop down menu of documents that have already been uploaded.

Is your entity a Texas Workforce Commission Reimbursing Employer?

Click either “Yes” or “No”. If “Yes” is clicked, provider must upload supporting documentation or select a file from the drop down menu of documents that have already been uploaded.

For the following taxes, list separately, those for Non-Central Office and for Central Office staff:

FICA & Medicare Payroll Taxes:

Report the cost of the employer’s portion of these taxes. Do not include the employee’s share of the taxes. Unless the provider has indicated that they participate in a Section 125 or Cafeteria Plan that covers the employees for insurance premiums, unreimbursed medical expenses and/or dependent care costs or the provider has reported staff who are paid in excess of the FICA Wage Limit (\$128,400 for 2018), this amount must equal 7.65% of reported wages.

State and Federal Unemployment Taxes:

Report both federal (FUTA) and Texas state (SUTA) unemployment expenses.

Workers' Compensation Premiums:

If the contracted provider is a subscriber to the Workers' Compensation Act, report here the Worker's Compensation insurance premiums paid to the provider's commercial insurance carrier. If the effective period of the provider's Workers' Compensation insurance policy does not correspond to the provider's fiscal year, it will be necessary to prorate the premium costs from the two policy periods falling within the provider's reporting period to accurately reflect the costs associated with the cost-reporting period. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool), and any audit adjustments made during the cost-reporting period. The Texas Workers' Compensation Commission audits traditional Workers' Compensation insurance policies yearly and annual adjustments must be properly applied to the cost-reporting period on a cash basis.

If the contracted provider is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Disability insurance and health premiums are ***not*** considered alternate workers' compensation policies and those costs must be reported as employee benefits (if subject to payroll taxes, they must be reported as salaries). A general liability insurance policy, according to the Texas Department of Insurance, specifically excludes payment for employee on-the-job injuries; therefore, general liability premium costs must not be reported on this item.

If the provider's commercially purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered claims paid (i.e., self-insurance) and must be reported in the ***Workers' Compensation Paid Claims*** item below.

Workers' Compensation Paid Claims:

If the provider was not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and paid workers' compensation claims for employee on-the-job injuries, report the amount of claims paid. Also report the part of any workers' compensation litigation award or settlement that reimburses the injured employee for lost wages and medical bills here unless the provider is ordered to pay the award or settlement as back wages subject to payroll taxes and reporting on a W-2, in which case the cost should be reported in **Step 6**. Note that only the part of the litigation award or settlement that reimburses the injured employee for lost wages and medical bills is allowable on this accountability report. If the provider maintained a separate bank account for the sole purpose of paying workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this account are not allowable on the accountability report. This type of arrangement requires that the contracted provider be responsible for payment of all its workers' compensation claims and is not an insurance-type account or arrangement. A nonsubscriber risk reserve account is not required to be managed by an independent agency or third party. It can be a separate checking account set aside by the contracted provider for payment of its workers' compensation claims. However, only the amount for any claims paid should be reported on the accountability report, not the amount contributed to any (reserve) account. There is a cost ceiling to be applied to allowable self-insurance workers' compensation costs or costs where the provider does not provide total coverage and that ceiling may limit the costs, which may be reported. See 1 TAC §355.103(b)(13)(B) and 1 TAC §355.105(b)(2)(B)(ix) and ***APPENDIX.E: Self-Insurance***.

ONLINE VERIFICATION AND SUBMISSION

9. Preparer Verification Summary

[Back To Adjustor](#) [View Cost Report Steps](#) [View This Step](#)

Key: Adjusted Flagged Cleared

Revenue Summary	
Total Non-Medicaid	\$0.00
TOTAL REVENUE	\$0.00

Expense Summary	
Total Attendant Wages, Benefits and Mileage	\$0.00
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$0.00
TOTAL REPORTED EXPENSES	\$0.00

For more detailed information, click on the link to view the [Preparer Verification Detail](#).

After all items for the accountability report have been completed, the report is ready for verification. The summary verification screen shows the Total Reported Revenues and Total Reported Expenses entered into STAIRS. These figures should be checked against the preparer's work papers to assure that all intended non-Medicaid revenues and expenses have been entered.

A link to the Preparer Verification Detail Report is included at the bottom of the page. This provides the detail of all units of service and expenses entered.

Once the preparer has determined that everything is entered correctly, the report can be verified. The preparer will check the box beside the phrase "I verify that the information entered is correct". Then click the Verify box at the bottom.

Step 10 PREPARER CERTIFICATION

Preparer Certification pages cannot be printed for signing and notarizing until the report has been verified. If the report is reopened for any reason, any previously uploaded certifications will be invalidated and must be completed again. A preparer may print out both the Preparer and Entity Contact Certification pages at the same time. Once one of the Certification pages is printed, the accountability report is completed and locked. If it is discovered that additional changes need to be made, the preparer must contact the Rate Analyst for assistance in getting the report(s) reopened.

PREPARER CERTIFICATION - This page must be signed by the person identified in **Step 1** of this accountability report as **PREPARER**. This person must be the individual who actually prepared the accountability report or who has primary responsibility for the preparation of the accountability report for the provider. Signing as **PREPARER** carries the responsibility for an accurate and complete accountability report prepared in accordance with applicable methodology rules and instructions.

Signing as *PREPARER* signifies that the preparer is knowledgeable of the applicable methodology rules and instructions and that the preparer has either completed the accountability report himself/herself in accordance with those rules and instructions or has adequately supervised and thoroughly instructed his/her employees in the proper completion of the accountability report. The responsible party's signature must be notarized.

Print [Reference Materials](#) [Upload Center](#) [Help](#)

10. Preparer Certification

Please read, sign, print and notarize the following certification statement. You must upload the signed method certification before uploading the signed final certification.

By printing this certification form you will no longer be able to make changes to this cost report or any component codes associated with this combined entity. For questions, the following HHSC staff are available to assist you. [click here](#)

Save Save and Return Cancel

ZZZ RAD CPC

Cost Report 100001001 - CPC

AS PREPARER OF THIS COST REPORT, I HEREBY CERTIFY THAT:

- I have completed the state-sponsored cost report training for this cost report.
- I have read the note below, the cover letter and all the instructions applicable to this cost report.
- I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.
- I have reviewed the prior year's cost report audit adjustments, if any, and have made the necessary revisions to this period's cost report.
- To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.
- This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.

Note: This PREPARER CERTIFICATION must be signed by the individual who prepared the cost report or who has the primary responsibility for the preparation of the cost report. If more than one person prepared the cost report, an executed PREPARER CERTIFICATION may be submitted by each preparer. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.

PREPARER IDENTIFICATION

Name of Contracted Provider:

Printed/Typed Name of Signer:

Title of Signer:

SIGNATURE OF PREPARER

DATE

Subscribed and sworn before me, a Notary public on the

____ of _____
Day Month Year

Notary Signature

Notary Public, State of

Commission Expires

Save Save and Return Cancel

Step 11 ENTITY CONTACT CERTIFICATION

Certification pages must contain original signatures and original notary stamps/seals when uploaded to STAIRS. These pages must be maintained in original form by the provider. If these pages are not properly completed, the accountability report will not be processed until the provider uploads completed pages; if completed pages are not uploaded in a timely manner, the accountability report will not be counted as received timely and may be returned. If a report is returned, it is unverified and new certifications, dated after the report has been re-verified will have to be uploaded.

ENTITY CONTACT CERTIFICATION - This page must be completed and signed by an individual legally responsible for the conduct of the provider such as an owner, partner, Corporate Officer, Association Officer, Government official, or L.L.C. member. The HCS/TxHmL administrator may not sign this certification page unless he/she also holds one of those positions. The responsible party's signature must be notarized. The signature date must be the same or after the date the preparer signed the Preparer Certification page, since the accountability report certification indicates that the accountability report has been reviewed after preparation.

11. Entity Contact Certification

Please read, sign, print and notarize the following certification statement

By printing this certification form you will no longer be able to make changes to this cost report or any component codes associated with this combined entity. For questions, the following HHSC staff are available to assist you. [click here](#)

[Save](#)
[Save and Return](#)
[Cancel](#)

ZZZ RAD CPC

Cost Report 100001001 - CPC

AS SIGNER OF THIS COST REPORT, I HEREBY CERTIFY THAT:

- I have read the note below, the cover letter and all the instructions applicable to this cost report.
- I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.
- I have reviewed this cost report after its preparation.
- To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.
- This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.

Note: This COST REPORT CERTIFICATION must be signed by the individual legally responsible for the conduct of the contracted provider, such as the Sole Proprietor, a Partner, a Corporate Officer, an Association Officer, or a Governmental Official. The administrator/director is authorized to sign only if he/she holds one of these positions. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.

SIGNER IDENTIFICATION

Name of Contracted Provider:

Printed/Typed Name of Signer:

Title of Signer:

Name of Business Entity:

Address of Signer (street or P.O. Box, city, state, 9-digit zip):

Phone Number (including area code):

FAX Number (including area code):

Email:

SIGNATURE OF SIGNER

DATE

Subscribed and sworn before me, a Notary public on the

_____ of _____
 Day Month Year

Notary Signature

Notary Public, State of

Commission Expires

[Save](#)
[Save and Return](#)
[Cancel](#)